

Procedures to Request for Public Inspection or Copy a 501(c)(3) Organization's Form 990-T, Exempt Organization Business Income Tax Return

Announcement 2008-21

This document explains the procedures the public may use to request the inspection and copying of a section 501(c)(3) organization's annual return reporting section 511 unrelated business income (Form 990-T).

The Tax Technical Corrections Act of 2007, Pub. L. 110-172, H.R. 4839, provides that the Internal Revenue Service is required to make Forms 990-T that are filed by a section 501(c)(3) organization publicly available for inspection and copying pursuant to section 6104(b). This provision is effective for returns filed after August 17, 2006, the date of enactment of the Pension Protection Act of 2006, Pub. L. 109-280 (PPA).

Form 4506-A, Request for Public Inspection or Copy of Exempt or Political Organization IRS Form, is used to request from the Internal Revenue Service a copy of an exempt or political organization's return, report, or notice pursuant to section 6104(b). The Form 4506-A does not currently contain a check box for a Form 990-T, although the Internal Revenue Service is in the process of revising the Form 4506-A to include this provision. If you want to inspect or copy a Form 990-T that was filed after August 17, 2006, please mail or fax a copy of the Form 4506-A to the Internal Revenue Service following the instructions for that form. In line 7 of the Form 4506-A, however, please write in "Form 990-T". Please be advised that a CD-ROM will not be available for Form 990-T returns. The charges listed on Form 4506-A for copies will apply.

For further information, contact Melinda Williams at 202-283-9467 (not a toll-free number).